



Summers, Carroll, Whisler *LLC*

Certified Public Accountants

330 EAST MAIN STREET • P.O. BOX 1555 • MUNCIE, IN 47308-1555
765-289-7951 • FAX 765-747-0718

S & s Steel Services 401(k)

10/07/2016

Professional services pertaining to:

Preparation of audited financial statements
of the 401(k) plan for the year ended
December 31, 2015.

Holly McCollum, Senior accountant	70 hours @ \$120/hour	\$ 8,400.00
Jennifer Dudley, Partner	15 hours @ \$145/ hour	2,175.00
Michael Whisler, Partner	11 hours @ \$170/hour	1,870.00
Clerical staff	11.1 hours @ \$50/hour	<u>555.00</u>

\$13,000.00

Out of pocket, postage & supplies

\$120.00

\$13,120.00

EXHIBIT A